

**EXHIBIT "C"**

UNITED STATES BANKRUPTCY COURT  
FOR THE SOUTHERN DISTRICT OF NEW YORK

In re:	)	Chapter 11
	)	
DELPHI CORPORATION, et al.,	)	Case No. 05-44481 (RDD)
	)	
Debtors.	)	(Jointly Administered)

**ORDER ESTIMATING CLAIMS FOR PURPOSES  
OF VOTING ON PLAN OF REORGANIZATION**

Upon the motion, dated January 2, 2008 (the “Motion”) of Fiduciary Counselors, Inc. (“FCI”) for an order estimating the Claims<sup>1</sup> filed by the Pension Plans; and upon the record of the hearing held on the Motion; and this Court having determined that the relief requested in the Motion is in the best interest of the Debtors, their estates, their stakeholders and other parties-in-interest; and it appearing that proper and adequate notice of the Motion has been given and that no other or further notice is necessary; and after due deliberation thereon, and sufficient cause appearing therefor; it is hereby

ORDERED, that the Motion is granted; and it is further

ORDERED, that solely for purposes of voting on the Plan, the Pension Plans’ Claims are estimated as follows:

- a) the Salaried Plan : \$737,119,000.00
- (b) the Hourly Plan: \$2,061,665,000.00
- (c) the ASEC Plan: \$1,344,586.00
- (d) the Mechatronic Plan: \$250,399.00
- (e) the PHI Non-Bargaining Plan: \$1,298,108.00

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<sup>1</sup> Capitalized terms not defined herein shall have the meanings assigned to them in the Motion.

(f) the PHI Bargaining Plan: \$364,667.00.

ORDERED, that this order is without prejudice to FCI's right to file amended claims to reflect due and unpaid contributions to the Pension Plans for which the plan actuaries have not yet completed their reports.

Dated: January \_\_, 2008

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United States Bankruptcy Judge